



General Assembly

February Session, 2000

Raised Bill No. 5889

LCO No. 2601

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

An Act Implementing The Recommendations Of The Legislative Commissioners' Office For Technical Changes To The Tax Statutes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (f) of section 12-53 of the general statutes, as
2 amended by section 5 of public act 99-189, is repealed and the
3 following is substituted in lieu thereof:

4 (f) Upon receipt of notice from the assessor or board of assessors of
5 the addition of property to the declaration of any owner, or an increase
6 in the assessment of any property included in such owner's
7 declaration, the tax collector of the town shall, if such notice is received
8 after the normal billing date, not later than thirty days thereafter mail
9 or hand a bill to such owner based upon the addition of property to
10 said owner's declaration or the increase in the assessment of any
11 property that had been included in such owner's declaration added by
12 the assessor or board of assessors. Such tax shall be due and payable
13 and collectible as other municipal taxes and subject to the same liens
14 and processes of collection, except that (1) such tax for the current
15 fiscal year shall be due and payable in an initial or single instalment

16 due and payable not sooner than thirty days after the date such bill is
17 mailed or handed to such owner and in any remaining, regular
18 instalments as the same are due and payable, and the several
19 instalments of the tax so due and payable, shall be equal, and (2) such
20 tax for any prior fiscal year [,] shall be payable not sooner than thirty
21 days after the date such bill is mailed or delivered to such owner [,]
22 and shall include interest from the date or dates such tax for the
23 corresponding grand list would have been due.

24 Sec. 2. Subdivision (10) of subsection (b) of section 12-63 of the
25 general statutes, as amended by section 1 of public act 99-290, is
26 repealed and the following is substituted in lieu thereof:

27 (10) If the assessor determines that the value of any item of personal
28 property produced by the application of the schedules set forth in this
29 subsection [do] does not accurately reflect the present true and actual
30 value of such item, the assessor shall adjust such value to reflect the
31 present true and actual value of such item.

32 Sec. 3. Subsection (b) of section 12-71 of the general statutes, as
33 amended by section 12 of public act 99-189, and by section 3 of public
34 act 99-272, are repealed and the following is substituted in lieu thereof:

35 (b) All property subject to this section shall be valued at the same
36 percentage of its then actual valuation as the assessors have
37 determined with respect to the listing of real estate for the same year,
38 except that any motor vehicle for which number plates have been
39 issued under section 14-20 and any aircraft manufactured prior to
40 January 1, 1946, shall be assessed at a value of not more than five
41 hundred dollars except when otherwise provided by law. The
42 provisions of this section shall not include money or property actually
43 invested in merchandise or manufacturing carried on out of this state
44 or machinery or equipment which would be eligible for exemption
45 under subdivision (72) of section 12-81 once installed and which
46 cannot begin or which has not begun manufacturing, processing or
47 fabricating; or which is being used for research and development,

48 including experimental or laboratory research and development,
49 design or engineering directly related to manufacturing [;] or being
50 used for the significant servicing, overhauling or rebuilding of
51 machinery and equipment for industrial use or the significant
52 overhauling or rebuilding of other products on a factory basis [;] or
53 being used for measuring or testing or metal finishing [;] or [being
54 used] in the production of motion pictures, video and sound
55 recordings.

56 Sec. 4. Section 12-305 of the general statutes, as amended by section
57 4 of public act 99-109, is repealed and the following is substituted in
58 lieu thereof:

59 All (1) unstamped cigarettes upon which taxes are imposed by this
60 chapter, or which are in the course of transport within this state and
61 are not properly supported by invoice or delivery tickets as required
62 by section 12-306a, and (2) cigarettes, the stamping of which is
63 prohibited by subsection (b) of section 12-302 or subsection (b) of
64 section 12-303, which are in the possession, custody or control of any
65 person for the purpose of being consumed, sold or transported in this
66 state, for the purpose of evading or violating the provisions of this
67 chapter, or with intent to avoid payment of the tax imposed hereunder,
68 and any automobile, truck, conveyance or other vehicle used in the
69 transportation of such cigarettes, and all paraphernalia, equipment or
70 other tangible personal property, incident to the use of such purposes,
71 found in the place, building, vehicle or vehicles where such cigarettes
72 are found, are declared to be contraband goods; and any house,
73 building or other premises and any vehicle or other conveyance
74 suspected of containing such contraband goods may be searched
75 under due process of law; and any such contraband goods may be
76 seized by the commissioner, agents or employees of the commissioner,
77 or by any peace officer of this state when directed by the commissioner
78 to do so, without a warrant, provided nothing in this section shall be
79 construed to require the commissioner to confiscate unstamped
80 cigarettes or property when the commissioner has reason to believe

81 that the owner thereof is not wilfully or intentionally evading the tax
82 imposed by this chapter. Any property seized under the provisions of
83 this chapter may, at the commissioner's discretion and except as
84 otherwise provided by this section, be offered by the commissioner for
85 sale at public auction to the highest bidder after advertisement, as
86 provided in section 12-307, or the commissioner may dispose of such
87 property in a manner [in] which the commissioner deems to be in the
88 best interest of the state. The commissioner shall deliver to the State
89 Treasurer the proceeds of any sale made under the provisions of this
90 section. Before delivering any cigarettes so sold to the purchaser, the
91 commissioner shall require such purchaser to affix to the packages the
92 amount of stamps required by this chapter. The seizure and sale of any
93 cigarettes or other property under the provisions of this section shall
94 not relieve any person from a fine or other penalty for violation of this
95 chapter. Any sale of cigarettes by the commissioner, the stamping of
96 which is prohibited by subsection (b) of section 12-302 or subsection
97 (b) of section 12-303, may only be made to the manufacturer and solely
98 for purpose of export.

99 Sec. 5. Subparagraph (C) of subdivision (2) of section 12-408 of the
100 general statutes, as amended by section 8 of public act 99-48, and
101 section 14 of public act 99-173, are repealed and the following is
102 substituted in lieu thereof:

103 (C) (i) Any person required to collect tax in accordance with this
104 subsection who demonstrates to the satisfaction of the Commissioner
105 of Revenue Services by July first of any year that, in any two quarterly
106 periods as described in section 12-414, within the most recent four
107 consecutive quarterly periods, such person was a materialman as such
108 term is used in chapter 847, who has at least fifty per cent of such
109 person's sales of building materials to contractors, subcontractors or
110 repairmen for the improvement of real property, and is authorized by
111 said chapter to file a mechanic's lien upon such real property and
112 improvement shall, with respect to such sales made through the
113 quarterly period ending the succeeding June thirtieth, collect tax due

114 on such sales, and on sales to such contractors, subcontractors or
115 repairmen of services described in subdivision (2) of section 12-407
116 with respect to such building materials, for such purpose and made
117 during such July first through June thirtieth period, at the time and to
118 the extent that such person receives the receipts from, or consideration
119 for, such sales from such contractors, subcontractors or repairmen,
120 provided if such person receives a portion of such receipts or
121 consideration, such person shall collect the tax due on such portion at
122 the time the portion is received. The taxes imposed by this chapter on
123 such receipts and consideration shall be deemed imposed, solely for
124 purposes of determining when such person is required to collect and
125 pay over such taxes to the commissioner under section 12-414, when
126 such person has received payment of such receipts or consideration in
127 money, or money's worth, from such contractor, subcontractor or
128 repairman. A contractor, subcontractor or repairman who purchases
129 building materials or services from such person pursuant to this
130 subparagraph shall, at the time such contractor, subcontractor or
131 repairman pays any portion of the purchase price, pay to the person
132 the tax due on the portion of the purchase price so paid. (ii) In the
133 event that a materialman described in this subparagraph factors any
134 portion of such materialman's receivables, such materialman shall be
135 deemed to have received payment of such receipts or consideration in
136 money or money's worth, from the contractor, subcontractor or
137 repairman and shall be required to pay over tax on such sale with the
138 next return due, with a credit against such tax for any tax already paid
139 over with respect to such sale. Any such amount of tax paid over shall
140 be on account of the tax required to be collected on the sale to which it
141 relates and such materialman may take a credit against any tax paid by
142 such contractor, subcontractor or repairman in the future on such sale,
143 to ensure that tax paid over with respect to such sale does not exceed
144 the amount of tax imposed on such sale as if the entire purchase price
145 had been paid at the time of sale. (iii) A materialman described in this
146 subparagraph who has not collected the tax due on the full purchase
147 price for a sale described in this subparagraph from a contractor,

148 subcontractor or repairman within one year from the date of such sale,
149 shall pay over to the commissioner the tax due on any balance of such
150 full purchase price with such materialman's return for the period
151 which includes the date which is one year after the date of such sale.
152 (iv) The commissioner may assess additional tax due with respect to a
153 sale described in this subparagraph not later than three years from the
154 date the tax is required to be paid over to the commissioner pursuant
155 to this subparagraph, and in the case of a wilfully false or fraudulent
156 return with intent to evade the tax, or where no return has been filed
157 such taxpayer shall be subject to the provisions of section 12-428.

158 Sec. 6. Subsection (3) of section 12-426 of the general statutes, as
159 amended by section 28 of public act 99-173, is repealed and the
160 following is substituted in lieu thereof:

161 (3) (A) Every seller, every retailer as defined in [subdivision (b)]
162 subparagraph (B) of [subsection] subdivision (12) of section 12-407 and
163 every person storing, accepting, consuming or otherwise using in this
164 state services or tangible personal property purchased from a retailer
165 shall keep such records, receipts, invoices and other pertinent papers
166 in such form as the commissioner requires.

167 (B) In addition any records required pursuant to [subparagraph]
168 subdivision (A) of this [subdivision] subsection, each materialman
169 collecting tax as allowed under the provisions of [subparagraph]
170 subdivision (C) of [subdivision] subsection (2) of section 12-408 shall
171 keep the following records with respect to each sale of building
172 materials or services described in said [subparagraph] subdivision (C):
173 (i) The date of such sale; (ii) proof that the sale meets the qualifications
174 described in said [subparagraph] subdivision (C); (iii) the amount of
175 credit, if any, extended by such materialman to such contractor,
176 subcontractor or repairman for each such sale; (iv) the terms for
177 payment of the purchase price or repayment of any such credit; and (v)
178 the date or dates on which such purchase price is paid or such credit is
179 repaid, in whole or in part, and the amount of each such payment or

180 repayment. Such records shall be kept for a period of three years from
181 the date the tax on each such sale is paid over to the commissioner in
182 full, provided the commissioner may consent to their destruction
183 within that period or may require that they be kept longer.

184 Sec. 7. Subdivision (2) of subsection (a) of section 12-436 of the
185 general statutes, as amended by section 15 of public act 99-121, is
186 repealed and the following is substituted in lieu thereof:

187 (2) The commissioner may, in the commissioner's discretion, refuse
188 to issue a license if the commissioner has reasonable ground to believe
189 that the distributor has wilfully made any false statement of substance
190 with respect to such application for a license, that the distributor has
191 neglected to pay any taxes due to this state or that the distributor has
192 been convicted of violating any of the alcoholic beverages tax laws of
193 this or any other state or the alcoholic beverages tax laws of the United
194 States or has such a criminal record that the commissioner reasonably
195 believes that such distributor is not a suitable person to be issued a
196 license, provided no refusal shall be rendered under this subdivision
197 except in accordance with the provisions of sections 46a-80 and 46a-81.

198 Sec. 8. Section 12-540 of the general statutes, as amended by section
199 49 of public act 99-173, is repealed and the following is substituted in
200 lieu thereof:

201 Whenever used in this chapter:

202 (1) "Person" means and includes any individual, firm,
203 copartnership, joint venture, association of persons however formed,
204 social club, fraternal organization, corporation, limited liability
205 company, estate, trust, fiduciary, receiver, trustee, syndicate, the
206 United States, this state or any political subdivision thereof or any
207 group or combination acting as a unit, and any other individual or
208 officer acting under the authority of any court in this state;

209 (2) "Taxpayer" means any person as defined in [subsection]

210 subdivision (1) of this section who is subject to any tax imposed by this
211 chapter;

212 (3) "Admission charge" means the amount paid, whether in the form
213 of a ticket price, license fee, skybox, luxury suite or club seat rental
214 charge or purchase price, or otherwise, for the right or privilege to
215 have access to a place or location where amusement, entertainment or
216 recreation is provided, exclusive of any charges for instruction, and
217 including any preferred seat license fee or any other payment required
218 in order to have the right to purchase seats or secure admission to any
219 such place or location. Places of amusement, entertainment or
220 recreation include, but are not limited to, theaters, motion picture
221 shows, auditoriums where lectures and concerts are given, amusement
222 parks, fairgrounds, race tracks, dance halls, ball parks, stadiums,
223 amphitheaters, convention centers, golf courses, miniature golf
224 courses, tennis courts, skating rinks, swimming pools, bathing beaches,
225 gymnasiums, auto shows, boat shows, camping shows, home shows,
226 dog shows and antique shows;

227 (4) "Dues" shall include assessment charges to members irrespective
228 of the purpose for which made and any charges for social, athletic or
229 sporting privileges or facilities for any period of more than six days
230 but not including charges made for instruction or charges for special
231 assessments made (A) for the construction or reconstruction of any
232 social, athletic or sporting facility or any increase in charges made after
233 June 29, 1999, which increase is to be used for the acquisition of land
234 provided such land is "farm land", "open space land" or "forest land",
235 as defined in section 12-107b, and further provided that an application
236 or applications pursuant to section 12-107c, 12-107d or 12-107e are
237 made for the assessment list next following the acquisition of such
238 land, or (B) for the construction or reconstruction of any capital
239 addition to any such facility, or (C) furnishings or fixtures, including
240 installation charges, for any such facility, to the extent that such
241 furnishings or fixtures are required, by reason of the construction or
242 reconstruction described in [subdivision] subparagraph (A) or (B) of

243 this [subsection] subdivision, for the use of such facility upon
244 completion of such construction or reconstruction; except that, in the
245 case of any such amount which is not expended for such construction,
246 reconstruction, furnishings or fixtures, including installation charges,
247 within three years after the date of payment of such amount, the
248 exemption provided by this [subsection] subdivision shall cease to
249 apply upon the expiration of such three-year period, and the club shall
250 be liable for any tax imposed by section 12-543 in respect of such
251 payment, as if such payment had been made on the first day following
252 the expiration of such three-year period;

253 (5) "Initiation fees" shall include any payment, contribution or loan
254 required as a condition precedent to membership whether or not any
255 such payment, contribution or loan is evidenced by a certificate of
256 interest or indebtedness or share of stock;

257 (6) "Operating under a lodge system" means carrying on activities
258 under a form of organization that comprises local branches, chartered
259 by a parent organization and largely self-governing, called "lodges",
260 "chapters" or any similar title;

261 (7) "Club" means any organization which is either owned or
262 operated by its members, or both.

263 Sec. 9. Section 10 of public act 99-2, of the June special session is
264 repealed and the following is substituted in lieu thereof:

265 From the effective date of [this act] section 10 of public act 99-2 of
266 the June special session, until June 30, 2001, the chief executive officer
267 of a municipality [] may certify in writing to the president of the
268 Connecticut Lottery Corporation that a "Powerball Emergency" has
269 occurred. The president shall independently verify the existence of
270 such emergency and upon making such determination may order a
271 suspension of sales of Powerball tickets in that municipality for a
272 twenty-four-hour period. Such period shall commence on the next
273 succeeding day of Powerball sales. For the purposes of this section, a

274 "Powerball Emergency" shall exist only if it is found that the sales of
275 Powerball tickets are so great as to impede traffic, limit the movement
276 of emergency vehicles and equipment and create a risk of imminent
277 breach of the peace and the threat to public health and safety.

278 Sec. 10. Subsection (a) of section 12-702 of the general statutes, as
279 amended by section 5 of public act 99-173, is repealed and the
280 following is substituted in lieu thereof:

281 (a)(1)(A) Any person, other than a trust or estate, subject to the tax
282 under this chapter for any taxable year who files under the federal
283 income tax for such taxable year as a married individual filing
284 separately or, for taxable years commencing prior to January 1, 2000,
285 who files income tax for such taxable year as an unmarried individual
286 shall be entitled to a personal exemption of twelve thousand dollars in
287 determining Connecticut taxable income for purposes of this chapter.

288 (B) In the case of any such taxpayer whose Connecticut adjusted
289 gross income for the taxable year exceeds twenty-four thousand
290 dollars, the exemption amount shall be reduced by one thousand
291 dollars for each one thousand dollars, or fraction thereof, by which the
292 taxpayer's Connecticut adjusted gross income for the taxable year
293 exceeds [the] said amount. In no event shall the reduction exceed one
294 hundred per cent of the exemption.

295 (2) For taxable years commencing on or after January 1, 2000, any
296 person, other than a trust or estate, subject to the tax under this chapter
297 for any taxable year who files under the federal income tax for such
298 taxable year as an unmarried individual shall be entitled to a personal
299 exemption in determining Connecticut taxable income for purposes of
300 this chapter as follows:

301 (A) For taxable years commencing on or after January 1, 2000, but
302 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In
303 the case of any such taxpayer whose Connecticut adjusted gross
304 income for the taxable year exceeds twenty-five thousand dollars, the

305 exemption amount shall be reduced by one thousand dollars for each
306 one thousand dollars, or fraction thereof, by which the taxpayer's
307 Connecticut adjusted gross income for the taxable year exceeds [the]
308 said amount. In no event shall the reduction exceed one hundred per
309 cent of the exemption;

310 (B) For taxable years commencing on or after January 1, 2001, but
311 prior to January 1, 2002, twelve thousand five hundred dollars. In the
312 case of any such taxpayer whose Connecticut adjusted gross income
313 for the taxable year exceeds twenty-six thousand dollars, the
314 exemption amount shall be reduced by one thousand dollars for each
315 one thousand dollars, or fraction thereof, by which the taxpayer's
316 Connecticut adjusted gross income for the taxable year exceeds [the]
317 said amount. In no event shall the reduction exceed one hundred per
318 cent of the exemption;

319 (C) For taxable years commencing on or after January 1, 2002, but
320 prior to January 1, 2003, twelve thousand seven hundred fifty dollars.
321 In the case of any such taxpayer whose Connecticut adjusted gross
322 income for the taxable year exceeds twenty-seven thousand dollars, the
323 exemption amount shall be reduced by one thousand dollars for each
324 one thousand dollars, or fraction thereof, by which the taxpayer's
325 Connecticut adjusted gross income for the taxable year exceeds [the]
326 said amount. In no event shall the reduction exceed one hundred per
327 cent of the exemption;

328 (D) For taxable years commencing on or after January 1, 2003, but
329 prior to January 1, 2004, thirteen thousand dollars. In the case of any
330 such taxpayer whose Connecticut adjusted gross income for the
331 taxable year exceeds twenty-eight thousand dollars, the exemption
332 amount shall be reduced by one thousand dollars for each one
333 thousand dollars, or fraction thereof, by which the taxpayer's
334 Connecticut adjusted gross income for the taxable year exceeds [the]
335 said amount. In no event shall the reduction exceed one hundred per
336 cent of the exemption;

337 (E) For taxable years commencing on or after January 1, 2004, but
338 prior to January 1, 2005, thirteen thousand five hundred dollars. In the
339 case of any such taxpayer whose Connecticut adjusted gross income
340 for the taxable year exceeds twenty-nine thousand dollars, the
341 exemption amount shall be reduced by one thousand dollars for each
342 one thousand dollars, or fraction thereof, by which the taxpayer's
343 Connecticut adjusted gross income for the taxable year exceeds [the]
344 said amount. In no event shall the reduction exceed one hundred per
345 cent of the exemption;

346 (F) For taxable years commencing on or after January 1, 2005, but
347 prior to January 1, 2006, fourteen thousand dollars. In the case of any
348 such taxpayer whose Connecticut adjusted gross income for the
349 taxable year exceeds thirty thousand dollars, the exemption amount
350 shall be reduced by one thousand dollars for each one thousand
351 dollars, or fraction thereof, by which the taxpayer's Connecticut
352 adjusted gross income for the taxable year exceeds [the] said amount.
353 In no event shall the reduction exceed one hundred per cent of the
354 exemption;

355 (G) For taxable years commencing on or after January 1, 2006, but
356 prior to January 1, 2007, fourteen thousand five hundred dollars. In the
357 case of any such taxpayer whose Connecticut adjusted gross income
358 for the taxable year exceeds twenty-nine thousand dollars, the
359 exemption amount shall be reduced by one thousand dollars for each
360 one thousand dollars, or fraction thereof, by which the taxpayer's
361 Connecticut adjusted gross income for the taxable year exceeds [the]
362 said amount. In no event shall the reduction exceed one hundred per
363 cent of the exemption;

364 (H) For taxable years commencing on or after January 1, 2007,
365 fifteen thousand dollars. In the case of any such taxpayer whose
366 Connecticut adjusted gross income for the taxable year exceeds thirty
367 thousand dollars, the exemption amount shall be reduced by one
368 thousand dollars for each one thousand dollars, or fraction thereof, by

369 which the taxpayer's Connecticut adjusted gross income for the taxable
370 year exceeds [the] said amount. In no event shall the reduction exceed
371 one hundred per cent of the exemption.

372 Sec. 11. Subdivision (1) of subsection (c) of section 12-702 of the
373 general statutes, as amended by section 3 of public act 99-48, is
374 repealed and the following is substituted in lieu thereof:

375 (c) (1) Any husband and wife subject to tax under this chapter for
376 any taxable year who file a return under the federal income tax for
377 such taxable year as married individuals filing a joint [returns] return
378 or any person who files a return for such taxable year as a surviving
379 spouse, as defined in Section 2(a) of the Internal Revenue Code, shall
380 be entitled to a single personal exemption of twenty-four thousand
381 dollars in determining Connecticut taxable income for purposes of this
382 chapter. Any husband and wife who elect to file a joint return under
383 the federal income tax for any taxable year shall be required to file
384 jointly with respect to such taxable year for purposes of this chapter, in
385 which event their tax liability under this chapter shall be joint and
386 several, except as otherwise provided in section 12-702a, and any
387 husband and wife who elect to file separately under the federal income
388 tax for any taxable year shall be required to file separately with respect
389 to such taxable year for purposes of this chapter, provided (A) if either
390 the husband or wife is a resident and the other is a nonresident,
391 separate taxes shall be determined on their separate Connecticut
392 taxable incomes on separate forms as married individuals filing
393 separately unless such husband and wife determine their federal
394 taxable income jointly and both elect to determine their joint
395 Connecticut taxable income as if both were residents, or (B) if any
396 husband and wife, both of whom are nonresidents, elect to file a joint
397 return under the federal income tax for any taxable year and only one
398 of them has income derived from or connected with sources within
399 this state during such taxable year, only the spouse with income
400 derived from or connected with sources within this state shall be
401 required to file a return in this state and, if only the spouse with

402 income derived from or connected with this state files such a return in
403 this state, a separate tax shall be determined on such spouse's separate
404 Connecticut taxable income as a married individual filing separately
405 unless such husband and wife both elect to determine their joint
406 Connecticut taxable income as if both had income derived from or
407 connected with sources within this state.

408 Sec. 12. Subsection (a) of section 4 of public act 99-48, is repealed
409 and the following is substituted in lieu thereof:

410 (a) Any individual who has made a joint return under chapter 229 of
411 the general statutes may elect to seek relief under the provisions of
412 subsection (b) of this section and if such individual is eligible to elect
413 the application of subsection (c) of this section, such individual [,] may,
414 in addition to any election under subsection (b) of this section, elect to
415 limit such individual's liability for any deficiency with respect to such
416 joint return in the manner prescribed under subsection (c) of this
417 section.

418 Sec. 13. Subsection (e) of section 32-613 of the general statutes, as
419 amended by section 23 of public act 99-241, is repealed and the
420 following is substituted in lieu thereof:

421 (e) (1) Any hearing regarding all or any part of any project,
422 provided for by this section, shall be conducted by the particular
423 commissioner having jurisdiction over the applicable license, permit,
424 approval or other administrative action. Legal notice of such hearing
425 shall be published in a newspaper having general circulation in an area
426 which includes the municipality in which the particular part of such
427 project is proposed to be built or is being built not more than ten nor
428 less than five days in advance of such hearing.

429 (2) In rendering any decision in connection with any project,
430 provided for by this section, the commissioner shall weigh all
431 competent material and substantial evidence presented by the
432 applicant and the public in accordance with the applicable statute. The

433 commissioner shall issue written findings and determinations upon
434 which [its] the commissioner's decision is based. Such findings and
435 determinations shall consist of evidence presented including such
436 matters as the commissioner deems appropriate, provided such
437 matters, to the extent applicable to the particular permit, shall include
438 the nature of any major adverse health and environmental impact of
439 any project. The commissioner may reverse or modify any order or
440 action at any time on the commissioner's own motion. The procedure
441 for such reversal or modification shall be the same as the procedure for
442 the original proceeding.

443 (3) Any administrative action taken by any commissioner in
444 connection with any project, provided for by this section, may be
445 appealed by an aggrieved party to the superior court for the judicial
446 district of Hartford in accordance with the provisions of section 4-183.
447 Such appeal shall be brought within ten days of the date of mailing to
448 the parties to the proceeding of a notice of such order, decision or
449 action by certified mail, return receipt requested, and the appellant
450 shall serve a copy of the appeal on each party listed in the final
451 decision at the address shown in such decision. Failure to make such
452 service within such ten days on parties other than the commissioner
453 who rendered the final decision may not, in the discretion of the court,
454 deprive the court of jurisdiction over such appeal. Within ten days
455 after the service of such appeal, or within such further time as may be
456 allowed by the court, the commissioner [which] who rendered such
457 decision shall cause any portion of the record that had not been
458 transcribed to be transcribed and shall cause either the original or a
459 certified copy of the entire record of the proceeding appealed from to
460 be transmitted to the reviewing court. Such record shall include the
461 commissioner's findings of fact and conclusions of law, separately
462 stated. If more than one commissioner has jurisdiction over the matter,
463 such commissioners shall issue joint findings of fact and conclusions of
464 law. Such appeal shall state the reasons upon which it is predicated
465 and, notwithstanding any provisions of the general statutes, shall not
466 stay the development of any project. The commissioner who rendered

467 such decision shall appear as the respondent. Such appeals to the
468 superior court shall each be a privileged [matters] matter and shall be
469 heard as soon after the return date as practicable. A court shall render
470 its decision not later than twenty-one days after the date that the entire
471 record, with the transcript, is filed with the court by the commissioner
472 who rendered the decision.

473 (4) The court shall not substitute its judgment for that of the
474 commissioner as to the weight of the evidence presented on a question
475 of fact. The court shall affirm the decision of the commissioner unless
476 the court finds that substantial rights of the party appealing such
477 decision have been materially prejudiced because the findings,
478 inferences, conclusions or decisions of the commissioner are in
479 violation of constitutional or statutory provisions, in excess of the
480 statutory authority of the commissioner, made upon unlawful
481 procedure, affected by an error of law, clearly erroneous in view of the
482 reliable, probative and substantial evidence on the whole record, or
483 arbitrary, capricious or characterized by abuse of discretion or clearly
484 unwarranted exercise of discretion.

485 (5) If the court finds material prejudice, it may sustain the appeal.
486 Upon sustaining an appeal, the court may render a judgment which
487 modifies the decision of the commissioner, orders particular action [of]
488 by the commissioner or orders the commissioner to take such action as
489 may be necessary to effect a particular action and the commissioner
490 may issue a permit consistent with such judgment.

491 (6) An applicant may file an amended application and the
492 commissioner may consider an amended application for an order,
493 permit or other administrative action following court action.

494 Sec. 14. Section 25 of public act 99-241, is repealed and the following
495 is substituted in lieu thereof:

496 The state shall protect, save harmless and indemnify the Capital
497 City Economic Development Authority and its directors, officers and

498 employees from financial loss and expense, including legal fees and
499 costs, if any, arising out of any claim, demand, suit or judgment based
500 upon any alleged act or omission of the authority or any such director,
501 officer or employee in connection with, or any other legal challenge to,
502 the overall project, as defined in section 27 of [this act] public act 99-
503 241, facility operations, as defined in section 27 of [this act] public act
504 99-241, public act 98-1 of the December special session or [this act]
505 public act 99-241, including without limitation the preparation by the
506 authority of the environmental impact evaluation contemplated by
507 subsection (j) of section 41 of [this act] public act 99-241, provided [, in
508 the case of] any such director, officer or employee is found to have
509 been acting in the discharge of such director, officer or employee's
510 duties or within the scope of such director, officer or employee's
511 employment and any such act or omission is found not to have been
512 wanton, reckless, wilful or malicious.

Statement of Purpose:

To make technical corrections for accuracy of reference or grammar in various statutes related to finance, revenue or bonding.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]